

House Bill 293 (AS PASSED HOUSE AND SENATE)

By: Representative O'Neal of the 146<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 50 of the Official Code of Georgia Annotated, relating to state government,  
2 Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, Title 12  
3 of the Official Code of Georgia Annotated, relating to conservation and natural resources,  
4 Title 15 of the Official Code of Georgia Annotated, relating to courts, Title 19 of the Official  
5 Code of Georgia Annotated, relating to domestic relations, Title 20 of the Official Code of  
6 Georgia Annotated, relating to education, Title 28 of the Official Code of Georgia Annotated,  
7 relating to the General Assembly, Title 34 of the Official Code of Georgia Annotated,  
8 relating to labor and industrial relations, Title 45 of the Official Code of Georgia Annotated,  
9 relating to public officers and employees, Title 47 of the Official Code of Georgia Annotated,  
10 relating to retirement and pensions, and Title 48 of the Official Code of Georgia Annotated,  
11 relating to revenue and taxation, so as to create the State Accounting Office; to provide for  
12 a state accounting officer; to provide for the appointment and removal of such officer; to  
13 provide for staff and offices; to provide for duties and responsibilities of such officer; to  
14 provide for certain reports and information to be provided to such officer by state  
15 organizations; to provide a definition; to authorize such officer to promulgate certain rules  
16 and regulations relating to travel expenses; to provide for related matters; to transfer certain  
17 duties and functions from the state auditor to the state accounting officer; to provide for the  
18 state accounting officer to receive certain reports; to change certain references from the  
19 Department of Audits and Accounts to the State Accounting Office; to remove certain  
20 functions and responsibilities from the state auditor; to repeal Resolution Act No. 48 (Senate  
21 Resolution No. 101), approved April 19, 1979 (Ga. L. 1979, p. 1365), relating to the  
22 development, issuance, review, and revision of employee travel reimbursement policies by  
23 the Department of Audits and the Office of Planning and Budget; to provide for effective  
24 dates; to repeal conflicting laws; and for other purposes.

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended by adding a new Chapter 5B to read as follows:

**"CHAPTER 5B****50-5B-1.**

(a) The State Accounting Office is created and shall be administered by the state accounting officer.

(b) The state accounting officer shall be appointed by the Governor and shall serve at the pleasure of the Governor.

(c) Beginning July 1, 2005, the state accounting officer shall receive an annual salary to be set by the Governor. The state accounting officer shall also be reimbursed for all actual and necessary expenses incurred by him or her in carrying out his or her official duties.

(d) The state accounting officer shall be required to take and subscribe before the Governor an oath to discharge faithfully and impartially the duties of such office, which oath shall be in addition to the oath required of all civil officers.

**50-5B-2.**

(a) The state accounting officer shall establish such units within the State Accounting Office as he or she deems proper for its administration and shall designate persons to be directors and assistant directors of such units to exercise such authority as he or she may delegate to them in writing.

(b) The state accounting officer shall have the authority, within budgetary limitations, to employ as many persons as he or she deems necessary for the administration of the office and for the discharge of the duties of the office. The state accounting officer shall issue all necessary directions, instructions, orders, and rules applicable to such persons. He or she shall have authority, as he or she deems proper, to employ, assign, compensate, and discharge employees of the office within the limitations of the office's appropriation, the requirements of the state merit system, and restrictions set forth by law.

**50-5B-3.**

(a) The state accounting officer shall:

(1) Prescribe state-wide accounting policies, procedures, and practices;

(2) Prescribe, develop, operate, and maintain uniform state accounting systems for all state organizations which facilitate financial accounting and reporting in accordance with

1 generally accepted accounting principles and also meet state and federal accounting and  
2 financial reporting requirements;

3 (3) Prescribe the manner in which disbursements shall be made by state organizations;

4 (4) Prescribe and supervise the installation of any changes in the state accounting  
5 information systems necessary to secure and maintain internal control and facilitate the  
6 recording of accounting data for the purpose of preparing reliable, timely, and meaningful  
7 statements and reports;

8 (5) Manage the state's accounting, payroll, and human capital systems;

9 (6) Using generally accepted accounting principles, prepare the state's financial  
10 statements and other reports in accordance with legal requirements;

11 (7) Provide annual financial statements and other reports to the state auditor and other  
12 auditors, as appropriate, for review and certification when required by statute or federal  
13 regulation;

14 (8) Develop interim reports on the financial condition and budgetary compliance of the  
15 state and various state organizations;

16 (9) Determine the proper classification for accounting and reporting purposes of all  
17 assets, liabilities, revenues, expenditures, fund balances, funds, and accounts in  
18 compliance with legal requirements and generally accepted accounting principles and  
19 prescribe a uniform classification of accounts and other accounting identifiers which shall  
20 be used by all state organizations;

21 (10) Develop processes and systems to improve accountability and enhanced collection  
22 of accounts receivable due to the state. In developing these processes, the state  
23 accounting officer may prescribe procedures to allow for the recognition of uncollectible  
24 accounts for financial reporting purposes. He or she may also develop guidelines to allow  
25 uncollectible debts to be removed from active collection processes. This recognition shall  
26 not remove or diminish the state's claim on accounts or debt owed to the state; and

27 (11) Develop processes and systems to improve accountability and enhance efficiency  
28 for disbursement of funds and management of accounts payable.

29 (b) The state accounting officer may recommend processes and systems to improve the  
30 cash management practices of the state to the State Depository Board. The state accounting  
31 officer in cooperation with the Office of Treasury and Fiscal Services may prescribe  
32 policies and procedures to implement the policies of the board.

50-5B-4.

(a) As used in this chapter, the term 'organization of state government' shall mean, without limitation, any agency, authority, department, institution, board, bureau, commission, committee, office, or instrumentality of the State of Georgia. Such term shall not include any entity of local government, including, but not limited to, a county, municipality, consolidated government, board of education, or local authority, or an instrumentality of any such entity.

(b) All organizations of state government and all officers, agents, and employees thereof shall conform to and comply with the rules, regulations, policies, procedures, and forms devised, promulgated, and installed by the state accounting officer.

(c) All organizations of state government shall submit statements, reports, information, and data necessary to enable the state accounting officer to complete the reports required under this Code section and Code Section 50-5B-3.

(d) All organizations of state government may only create and maintain accounting systems or subsidiary accounting systems that have been approved by the state accounting officer.

(e) All organizations of state government shall provide lease information to the state accounting officer to permit the state accounting officer to properly account for and report all capital and operating leases.

(f) All organizations of state government shall provide information to the state accounting officer necessary to properly account for and report real property and personal property.

(g) All information and reports required in this Code section shall be provided in the form and within the time frame prescribed by the state accounting officer.

50-5B-5.

The state accounting officer in cooperation with the Office of Planning and Budget is authorized to and shall adopt rules and regulations governing in-state and out-of-state travel and travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably."

## SECTION 2.

Said title is further amended by striking subsection (e) of Code Section 50-5-196, relating to the Distance Learning and Telemedicine Network Governing Board, and inserting in lieu thereof a new subsection (e) to read as follows:

"(e) Members of the governing board shall serve without compensation but, subject to fund availability, shall be reimbursed by the state department in which employed for all necessary expenses that may be incurred in the performance of their duties under this part

1 in accordance with state travel regulations promulgated by the ~~Office of Planning and~~  
2 ~~Budget and the Department of Audits and Accounts~~ State Accounting Office in the same  
3 manner that employees of the state merit system are reimbursed."

#### 4 SECTION 3.

5 Said title is further amended by striking paragraph (2) of subsection (a) of Code Section  
6 50-5A-7, relating to duties of the Office of Treasury and Fiscal Services generally, and  
7 inserting in lieu thereof a new paragraph (2) to read as follows:

8 "(2) To keep good and sufficient accounting records of every sum of money received  
9 into, or disbursed from, the state treasury, utilizing an accounting system in conformity  
10 with generally accepted accounting principles and approved by the state ~~auditor~~  
11 accounting officer;"

#### 12 SECTION 4.

13 Said title is further amended by striking paragraph (5) of subsection (e) of Code Section  
14 50-5A-11, relating to exceptions from public inspection for records of the Office of Treasury  
15 and Fiscal Services, and inserting in lieu thereof a new paragraph (5) to read as follows:

16 "(5) Given to the Governor, the Attorney General and the Department of Law, the Office  
17 of Planning and Budget, officers of the General Assembly, the ~~Legislative Budget Office~~  
18 legislative budget offices, the state accounting officer and the State Accounting Office,  
19 the state auditor and the Department of Audits and Accounts, or the State Depository  
20 Board for use and public disclosure in the ordinary performance of those officers' and  
21 offices' duties."

#### 22 SECTION 5.

23 Said title is further amended by striking Code Section 50-6-7, relating to state officials to  
24 conform to rules of state auditor and produce books, records, and other papers for  
25 examination, and inserting in lieu thereof a new Code Section 50-6-7 to read as follows;

26 "50-6-7.

27 All officers, agents, employees, departments, institutions, commissions, and bureaus of the  
28 state ~~are directed and required to conform to and comply with all rules, regulations, and~~  
29 ~~forms devised, promulgated, and installed by the state auditor in conformity with this~~  
30 ~~chapter and~~ shall produce and turn over to the state auditor or his or her assistants for  
31 examination and audit, whenever demanded by the state auditor, all of their books, records,  
32 accounts, vouchers, warrants, bills, and other papers dealing with or reflecting upon the  
33 financial transactions and management of such department, institution, agency,  
34 commission, bureau, or officer, including any and all cash on hand, but not including cash

1 in banks, the amount of cash in banks to be ascertained by certificate furnished the state  
2 auditor by the bank."

### 3 SECTION 6.

4 Said title is further amended by striking paragraph (1) of Code Section 50-6-24, relating to  
5 the duties and powers of the state auditor generally, and inserting in lieu thereof a new  
6 paragraph (1) to read as follows:

7 ~~"(1) To devise and, with the approval of the Governor, to promulgate, install, and~~  
8 ~~establish forms and records for the collecting and paying out of all moneys, funds, and~~  
9 ~~revenues of the state and to ensure the protection and proper use of all stores, equipment,~~  
10 ~~and property of the state~~ Reserved."

### 11 SECTION 7.

12 Said title is further amended by striking Code Section 50-6-26, relating to the preparation and  
13 publication of forms by the state auditor, and inserting in lieu thereof a new Code Section  
14 50-6-26 to read as follows:

15 "50-6-26.

16 ~~The state auditor shall prepare and publish, by and with the approval of the Governor,~~  
17 ~~complete forms applicable to the business transacted in each of the several boards, offices,~~  
18 ~~institutions, departments, and commissions of the executive department of the state~~  
19 ~~government, the same to be as uniform as the business respectively transacted therein shall~~  
20 ~~permit; provided, however, that the Department of Administrative Services shall in all~~  
21 ~~cases require each and every one of the several boards, offices, institutions, departments,~~  
22 ~~and commissions of the executive department of state government to use consecutively~~  
23 ~~numbered requisitions, purchase orders, and field purchase orders, which documents shall~~  
24 ~~be retained and filed in numerical sequence to provide a procurement audit trail. It shall~~  
25 ~~be the duty of each of the boards, offices, institutions, departments, and commissions, as~~  
26 ~~directed by the Governor, to employ such forms and none other in transacting and~~  
27 ~~recording their several financial transactions of every nature~~ Reserved."

### 28 SECTION 8.

29 Said title is further amended by striking Code Section 50-9-81, relating to the director and  
30 employees of the Agency for Removal of Hazardous Materials, and inserting in lieu thereof  
31 a new Code Section 50-9-81 to read as follows:

1 "50-9-81.

2 The Governor shall appoint a director of the agency who shall serve at the pleasure of the  
3 Governor. The Governor may appoint as the director an officer or employee of another  
4 department or authority of the state, and if he or she does so, such person shall hold the  
5 office of director ex officio without further compensation except for normal reimbursement  
6 of actual expenses as provided for in the rules of the state ~~auditor~~ accounting officer and  
7 the Office of Planning and Budget. The director shall employ such employees of the  
8 agency as may be necessary to carry out its purposes."

#### 9 SECTION 9.

10 Said title is further amended by striking Code Section 50-12-77, relating to reports by  
11 overview committees concerning the Georgia Aviation Hall of Fame, and inserting in lieu  
12 thereof a new Code Section 50-12-77 to read as follows:

13 "50-12-77.

14 The Georgia Aviation Hall of Fame Board shall cooperate with the committees, the  
15 Attorney General, the state auditor, the state accounting officer, and other state agencies  
16 in order that the charges of the committees, set forth in this subpart, may be timely and  
17 efficiently discharged. The board shall submit to the committees such reports and data as  
18 the committees shall reasonably require of the board in order that the committees may  
19 adequately perform their functions. The Attorney General is authorized to bring  
20 appropriate legal actions to enforce any laws specifically or generally relating to the  
21 Georgia Aviation Hall of Fame or the Georgia Aviation Hall of Fame Board. The  
22 committees shall, on or before the first day of January of each year, and at such other times  
23 as they deem necessary, submit to the General Assembly a report of their findings and  
24 recommendations based upon the review of the Georgia Aviation Hall of Fame, as set forth  
25 in this subpart."

#### 26 SECTION 10.

27 Said title is further amended by striking subsection (b) of Code Section 50-16-18, relating  
28 to writing off small amounts due to the state, and inserting in lieu thereof a new subsection  
29 (b) to read as follows:

30 "(b) All state agencies and departments, in order to preserve public funds, are authorized  
31 to develop appropriate standards, ~~in conjunction with the Department of Audits and~~  
32 ~~Accounts,~~ that comply with the policies prescribed by the state accounting officer which  
33 will provide a mechanism to consider administratively discharging any obligation or charge  
34 in favor of such agency or department when such obligation or charge is \$100.00 or any  
35 lesser amount unless the agency or department belongs to the Board of Regents of the

1 University System of Georgia or the Department of Technical and Adult Education, in  
2 which case the obligation or charge in favor of the institution under the Board of Regents  
3 of the University System of Georgia or the Department of Technical and Adult Education  
4 may be \$3,000.00 or any lesser amount. This procedure shall not be available to such  
5 agency or department in those instances where the obligor has more than one such debt or  
6 obligation in any given fiscal year, and this provision shall be construed in favor of the  
7 state agency or department so as not to alter the unquestioned ability of such state agency  
8 or department to pursue any debt, obligation, or claim in any amount whatsoever. In those  
9 instances where a debt or obligation of \$100.00 or less, or \$3,000.00 or less for the  
10 institutions of the Board of Regents of the University System of Georgia or the Department  
11 of Technical and Adult Education, has been deemed to be uncollectable, the proper  
12 individual making such determination shall transmit a recapitulation of the efforts made to  
13 collect the debt together with all other appropriate information, which shall include a  
14 reasonable estimate of the cost to pursue administratively or judicially the account together  
15 with a recommendation to the commissioner of such state agency or department. In those  
16 instances where the commissioner makes a determination that further collection efforts  
17 would be detrimental to the public's financial interest, a certificate reflecting this  
18 determination shall be executed, and this certificate shall serve as the authority to remove  
19 such uncollectable accounts from the financial records of such state agency or department.  
20 Such certificates shall be forwarded to the state ~~auditor~~ accounting officer in a manner and  
21 at such times as are reflected in the standards developed by the state ~~auditor~~ accounting  
22 officer and the state agency or department."

#### 23 SECTION 11.

24 Said title is further amended by striking subsection (b) of Code Section 50-16-18, relating  
25 to writing off small amounts due to the state, and inserting in lieu thereof a new subsection  
26 (b) to read as follows:

27 "(b) All state agencies and departments, in order to preserve public funds, are authorized  
28 to develop appropriate standards, ~~in conjunction with the Department of Audits and~~  
29 ~~Accounts, that comply with the policies prescribed by the state accounting officer~~ which  
30 will provide a mechanism to consider administratively discharging any obligation or charge  
31 in favor of such agency or department when such obligation or charge is \$100.00 or any  
32 lesser amount. This procedure shall not be available to such agency or department in those  
33 instances where the obligor has more than one such debt or obligation in any given fiscal  
34 year, and this provision shall be construed in favor of the state agency or department so as  
35 not to alter the unquestioned ability of such state agency or department to pursue any debt,  
36 obligation, or claim in any amount whatsoever. In those instances where a debt or



obligation of \$100.00 or less has been deemed to be uncollectable, the proper individual making such determination shall transmit a recapitulation of the efforts made to collect the debt together with all other appropriate information, which shall include a reasonable estimate of the cost to pursue administratively or judicially the account together with a recommendation to the commissioner of such state agency or department. In those instances where the commissioner makes a determination that further collection efforts would be detrimental to the public's financial interest, a certificate reflecting this determination shall be executed, and this certificate shall serve as the authority to remove such uncollectable accounts from the financial records of such state agency or department. Such certificates shall be forwarded to the state ~~auditor~~ accounting officer in a manner and at such times as are reflected in the standards developed by the state ~~auditor~~ accounting officer and the state agency or department."

## SECTION 12.

Said title is further amended by striking subsections (a) and (b) of Code Section 50-16-32, relating to the State Properties Commission, and inserting in lieu thereof new subsections (a) and (b) to read as follows:

"(a) There is created within the executive branch of state government a public body which shall be known as the State Properties Commission and which shall consist of ten members and be composed of the Governor; the Secretary of State; the director of the Office of Treasury and Fiscal Services; the state ~~auditor~~ accounting officer; three citizens appointed by the Speaker of the House of Representatives for terms ending on April 1 in each odd-numbered year; and three citizens appointed by the Lieutenant Governor for terms ending on April 1 in each odd-numbered year. The term of office of the appointed members of the commission is continued until their successors are duly appointed and qualified. The Lieutenant Governor may serve as an appointed citizen member.

(b) The Governor shall be the chairperson of the commission, the state ~~auditor~~ accounting officer shall be its vice chairperson, and the Secretary of State shall be its secretary. Six members of the commission shall constitute a quorum. No vacancy on the commission shall impair the right of the quorum to exercise the powers and perform the duties of the commission. With the sole exception of acquisitions of real property, which acquisitions shall require six affirmative votes of the membership of the commission present and voting at any meeting, the business, powers, and duties of the commission may be transacted, exercised, and performed by a majority vote of the commission members present and voting at a meeting when more than a quorum is present and voting or by a majority vote of a quorum when only a quorum is present and voting at a meeting. An abstention in voting shall be considered as that member not being present and not voting in the matter

1 on which the vote is taken. No person may be appointed, elected, or serve on the  
2 commission who is a member of the legislative or judicial branch of government. In the  
3 event any ex officio member is determined to be in either the legislative or judicial branch  
4 of government, the General Assembly declares that it would have passed this article  
5 without such ex officio position on the commission and would have reduced the quorum  
6 and vote required of the commission on all actions accordingly."

### 7 **SECTION 13.**

8 Said title is further amended by striking paragraph (3) of subsection (b) of Code Section  
9 50-17-23, relating to general obligation and guaranteed revenue debt, and inserting in lieu  
10 thereof a new paragraph (3) to read as follows:

11 "(3) MINIMUM BALANCE REQUIRED; EXCESS MONEYS; INVESTMENTS. The amount to the  
12 credit of the common reserve fund shall at all times be at least equal to the aggregate  
13 highest annual debt service requirements on all outstanding guaranteed revenue  
14 obligations entitled to the benefit of such fund. If at the end of any fiscal year of the state  
15 the fund is in excess of the required amount, the director of the Office of Treasury and  
16 Fiscal Services, upon certification of the state ~~auditor~~ accounting officer, shall transfer  
17 such excess to the general funds of the state, free of such trust. The funds in the common  
18 reserve shall be as fully invested as is practical, consistent with the requirements of  
19 guaranteeing the principal and interest payments on the revenue obligations guaranteed  
20 by the state. Any such investments shall be restricted to obligations constituting direct  
21 and general obligations of the United States government or obligations unconditionally  
22 guaranteed as to the payment of principal and interest by the United States government,  
23 maturing no longer than 12 months from the date of purchase."

### 24 **SECTION 14.**

25 Said title is further amended by striking Code Section 50-17-50, relating to the State  
26 Depository Board, and inserting in lieu thereof a new Code Section 50-17-50 to read as  
27 follows:

28 "50-17-50.

29 The State Depository Board, referred to in this article as the 'board,' is created, consisting  
30 of the Governor, the Commissioner of Insurance, the state ~~auditor~~ accounting officer, the  
31 commissioner of banking and finance, the state revenue commissioner, the commissioner  
32 of transportation, and the director of the Office of Treasury and Fiscal Services, referred  
33 to in this article as the 'director,' who shall act as administrative officer of the board. A  
34 majority of the board shall constitute a quorum, and the acts of the majority shall be the  
35 acts of the board. The board, in its discretion, may name and appoint, from time to time,

1 as state depositories of state funds any bank or trust company which has its deposits insured  
2 by the Federal Deposit Insurance Corporation. The board may also name and appoint as  
3 state depositories of state funds any building and loan association or federal savings and  
4 loan association which has its deposits insured by the Savings Association Insurance Fund  
5 of the Federal Deposit Insurance Corporation or the Georgia Credit Union Deposit  
6 Corporation. The board may also authorize any department, board, bureau, or other agency  
7 of the state which has a foreign office to deposit state funds for current operating expenses  
8 in certain foreign banks, the deposits of which are not insured by the Federal Deposit  
9 Insurance Corporation, provided the balance of such deposits in any one foreign bank does  
10 not exceed limits prescribed by the State Depository Board. For the purposes of this article,  
11 'foreign bank' shall mean a bank organized under the laws of a foreign country. The board  
12 is assigned to the Department of Administrative Services for administrative purposes only  
13 as prescribed in Code Section 50-4-3."

#### 14 **SECTION 15.**

15 Said title is further amended by striking Code Section 50-25-7.10, relating to quarterly  
16 reports required of executive director of Georgia Technology Authority, and inserting in lieu  
17 thereof a new Code Section 50-25-7.10 to read as follows:

18 "50-25-7.10.

19 The executive director shall submit to the director of the Office of Planning and Budget and  
20 the state ~~auditor~~ accounting officer on a quarterly basis a report of all activity regarding  
21 technology and technology resources for each agency and the authority. The report shall  
22 accurately represent all financial details including current cash balances, line item detail  
23 on expenditures including systems development, personal services, and equipment from  
24 the previous quarter and anticipated expenditures for the upcoming quarter, projected  
25 year-end balance, depreciated value of capital equipment, and balances of reserve funds  
26 established for capital equipment, as well as a status report on personnel position changes  
27 including new technology related positions created and existing technology related  
28 positions eliminated. The authority spending reports shall comply with the state accounting  
29 system object codes."

#### 30 **SECTION 16.**

31 Said title is further amended by striking Code Section 50-25-7.12, relating to joint  
32 development of budgeting and accounting system for technology resources, and inserting in  
33 lieu thereof a new Code Section 50-25-7.12 to read as follows:

1 "50-25-7.12.

2 The authority, the Office of Planning and Budget, and the state ~~auditor~~ accounting officer  
3 shall jointly develop a system for budgeting and accounting of expenditures for technology  
4 resources. This system must integrate seamlessly with the technology portfolio  
5 management system. Annual reports regarding technology shall be coordinated by the  
6 authority with the Office of Planning and Budget and the state ~~auditor~~ accounting officer  
7 and submitted to the Governor, General Assembly, and the board on or before October 1  
8 of each year. The authority may adopt an accrual method of accounting."

#### 9 SECTION 17.

10 Said title is further amended by striking paragraph (7) of subsection (a) of Code Section  
11 50-27-11, relating to duties of the chief executive officer of the Georgia Lottery Corporation,  
12 and inserting in lieu thereof a new paragraph (7) to read as follows:

13 "(7) Report quarterly to the state auditor, the state accounting officer, and the board a full  
14 and complete statement of lottery revenues and expenses for the preceding quarter; and".

#### 15 SECTION 18.

16 Said title is further amended by striking subsection (f) of Code Section 50-27-13, relating to  
17 disposition of lottery proceeds, and inserting in lieu thereof a new subsection (f) to read as  
18 follows:

19 "(f) In compliance with the requirement of the Constitution that there shall be a separate  
20 accounting of lottery proceeds, no deficiency in the Lottery for Education Account shall  
21 be replenished by book entries reducing any nonlottery reserve of general funds, including  
22 specifically but without limitation the revenue shortfall reserve or the midyear adjustment  
23 reserve; nor shall any program or project started specifically from lottery proceeds be  
24 continued from the general fund; such programs must be adjusted or discontinued  
25 according to available lottery proceeds unless the General Assembly by general law  
26 establishes eligibility requirements and appropriates specific funds within the general  
27 appropriations Act; nor shall any nonlottery surplus in the general fund be reduced. No  
28 surplus in the Lottery for Education Account shall be reduced to correct any nonlottery  
29 deficiencies in sums available for general appropriations, and no surplus in the Lottery for  
30 Education Account shall be included in any surplus calculated for setting aside any  
31 nonlottery reserve or midyear adjustment reserve. In calculating net revenue collections for  
32 the revenue shortfall reserve and midyear adjustment reserve, the state ~~auditor~~ accounting  
33 officer shall not include the net proceeds."

**SECTION 19.**

Said title is further amended by striking Code Section 50-27-33, relating to reports by the Georgia Lottery Corporation, and inserting in lieu thereof a new Code Section 50-27-33 to read as follows:

"50-27-33.

To ensure the financial integrity of the lottery, the corporation through its board of directors shall:

(1) Submit quarterly and annual reports to the Governor, state auditor, the state accounting officer, and the oversight committee created by Code Section 50-27-34, disclosing the total lottery revenues, prize disbursements, operating expenses, and administrative expenses of the corporation during the reporting period. The annual report shall additionally describe the organizational structure of the corporation and summarize the functions performed by each organizational division within the corporation;

(2) Adopt a system of internal audits;

(3) Maintain weekly or more frequent records of lottery transactions, including the distribution of tickets or shares to retailers, revenues received, claims for prizes, prizes paid, prizes forfeited, and other financial transactions of the corporation;

(4) Contract with a certified public accountant or firm for an annual financial audit of the corporation. The certified public accountant or firm shall have no financial interest in any vendor with whom the corporation is under contract. The certified public accountant or firm shall present an audit report not later than ~~seven~~ four months after the end of the fiscal year. The certified public accountant or firm shall evaluate the internal auditing controls in effect during the audit period. The cost of this annual financial audit shall be an operating expense of the corporation. The state auditor may at any time conduct an audit of any phase of the operations of the Georgia Lottery Corporation at the expense of the state and shall receive a copy of the annual independent financial audit. A copy of any audit performed by the certified public accountant or firm or the state auditor shall be transmitted to the Governor, the Lieutenant Governor, and the Speaker of the House of Representatives, the state auditor, the state accounting officer, and the oversight committee chairperson;

(5) Submit to the Office of Planning and Budget, ~~and~~ the state auditor, and the state accounting officer by June 30 of each year a copy of the annual operating budget for the corporation for the next fiscal year. This annual operating budget shall be approved by the board and be on such forms as prescribed by the Office of Planning and Budget;

(6) For informational purposes only, submit to the Office of Planning and Budget on September 1 of each year a proposed operating budget for the corporation for the succeeding fiscal year. This budget proposal shall also be accompanied by an estimate

1 of the net proceeds to be deposited into the Lottery for Education Account during the  
2 succeeding fiscal year. This budget shall be on such forms as prescribed by the Office  
3 of Planning and Budget; and

4 (7) Adopt the same fiscal year as that used by state government."

#### 5 **SECTION 20.**

6 Title 10 of the Official Code of Georgia Annotated, relating to commerce and trade, is  
7 amended by striking Code Section 10-9-22, relating to authority of the Geo. L. Smith II  
8 World Congress Center Authority to cooperate with certain entities, and inserting in lieu  
9 thereof a new Code Section 10-9-22 to read as follows:

10 "10-9-22.

11 The Geo. L. Smith II Georgia World Congress Center Authority shall cooperate with the  
12 committee, its authorized personnel, the Attorney General, the state auditor, the state  
13 accounting officer, and other state agencies in order that the charges of the committee, set  
14 forth in this article, may be timely and efficiently discharged. The authority shall submit  
15 to the committee such reports and data as the committee shall reasonably require of the  
16 authority in order that the committee may adequately perform its functions. The Attorney  
17 General is authorized to bring appropriate legal actions to enforce any laws specifically or  
18 generally relating to the Geo. L. Smith II Georgia World Congress Center Authority. The  
19 committee shall, on or before the first day of January of each year, and at such other times  
20 as it deems necessary, submit to the General Assembly a report of its findings and  
21 recommendations based upon the review of the Geo. L. Smith II Georgia World Congress  
22 Center Authority, as set forth in this chapter."

#### 23 **SECTION 21.**

24 Title 12 of the Official Code of Georgia Annotated, relating to conservation and natural  
25 resources, is amended by striking Code Section 12-3-22, relating to the reporting  
26 requirements of certain associations and authorities, and inserting in lieu thereof a new Code  
27 Section 12-3-22 to read as follows:

28 "12-3-22.

29 The Stone Mountain Memorial Association, the Jekyll Island—State Park Authority, the  
30 North Georgia Mountains Authority, and the Lake Lanier Islands Development Authority  
31 shall cooperate with the committee, its agents, the Attorney General, the state auditor, the  
32 state accounting officer, and other state agencies in order that the duties of the committee  
33 set forth in this part may be timely and efficiently discharged. Each of the named  
34 authorities shall submit to the committee such reports and data as the committee shall  
35 reasonably require of the authority in order that the committee may adequately perform its

functions. At least annually the commissioner of natural resources and the department's director of state parks and historic sites shall make a report to the committee of any legislative changes or revisions that may be needed to assist the named authorities in accomplishing their statutory duties and functions as provided in this chapter, either individually or as a group. The Attorney General is authorized to bring appropriate legal actions to enforce any laws specifically or generally relating to the authorities named in this part. The committee shall, on or before the first day of January of each year, and at such other times as it deems necessary, submit to the chairpersons of the appropriate standing committees of each house of the General Assembly a report of its findings and recommendations based upon the review of each of the named authorities, as set forth in this part."

## SECTION 22.

Said title is further amended by striking Code Section 12-3-502, relating to the cooperation of the Georgia Agricultural Exhibition Authority, and inserting in lieu thereof a new Code Section 12-3-502 to read as follows:

"12-3-502.

The Georgia Agricultural Exposition Authority shall cooperate with the committee, its authorized personnel, the Attorney General, the state auditor, the state accounting officer, and other state agencies in order that the charges of the committee, set forth in this part, may be timely and efficiently discharged. The authority shall submit to the committee such reports and data as the committee shall reasonably require of the authority in order that the committee may adequately perform its functions. The Attorney General is authorized to bring appropriate legal actions to enforce any laws specifically or generally relating to the Georgia Agricultural Exposition Authority. The committee shall, on or before the first day of January of each year, and at such other times as it deems necessary, submit to the General Assembly a report of its findings and recommendations based upon the review of the Georgia Agricultural Exposition Authority, as set forth in this part."

## SECTION 23.

Said title is further amended by striking Code Section 12-3-552, relating to the cooperation of the Georgia Music Hall of Fame Authority, and inserting in lieu thereof a new Code Section 12-3-552 to read as follows:

"12-3-552.

The Georgia Music Hall of Fame Authority shall cooperate with the committee, its authorized personnel, the Attorney General, the state auditor, the state accounting officer, and other state agencies in order that the charges of the committee, set forth in this part,

1 may be timely and efficiently discharged. The authority shall submit to the committee such  
2 reports and data as the committee shall reasonably require of the authority in order that the  
3 committee may adequately perform its functions. The Attorney General is authorized to  
4 bring appropriate legal actions to enforce any laws specifically or generally relating to the  
5 Georgia Music Hall of Fame Authority. The committee shall, on or before the first day of  
6 January of each year, and at such other times as it deems necessary, submit to the General  
7 Assembly a report of its findings and recommendations based upon the review of the  
8 Georgia Music Hall of Fame Authority, as set forth in this part."

#### 9 **SECTION 24.**

10 Title 15 of the Official Code of Georgia Annotated, relating to courts, is amended in Code  
11 Section 15-21-145, relating to the duties of the Brain and Spinal Injury Trust Fund  
12 Commission, by striking paragraph (6) of subsection (a) and inserting in lieu thereof a new  
13 paragraph (6) to read as follows:

14 "(6) Conform to the standards and requirements prescribed by the state ~~auditor~~  
15 accounting officer pursuant to ~~Chapter 6~~ Chapter 5B of Title 50."

#### 16 **SECTION 25.**

17 Title 19 of the Official Code of Georgia Annotated, relating to domestic relations, is  
18 amended in Code Section 19-14-5, relating to the powers and duties of the State Children's  
19 Trust Fund Commission, by striking paragraph (7) of subsection (a) and inserting in lieu  
20 thereof a new paragraph (7) to read as follows:

21 "(7) Conform to the standards and requirements prescribed by the state ~~auditor~~  
22 accounting officer pursuant to ~~Chapter 6~~ Chapter 5B of Title 50."

#### 23 **SECTION 26.**

24 Title 20 of the Official Code of Georgia Annotated, relating to education, is amended by  
25 striking subsections (b) and (c) of Code Section 20-2-896, relating to the administrative  
26 discharge of certain debts, and inserting in lieu thereof new subsections (b) and (c) to read  
27 as follows:

28 "(b) In order to conserve the health insurance funds, the commissioner of community  
29 health is authorized, ~~in conjunction with the state auditor,~~ to develop a procedure that  
30 complies with the policies prescribed by the state accounting officer for the administrative  
31 discharge of any debt or obligation due the insurance fund when such debt or obligation  
32 is \$400.00 or less. This provision shall not be construed to deny to the commissioner the  
33 authority to pursue the collection of any debt, obligation, or claim in any amount  
34 whatsoever when such pursuit is in the best interest of the insurance fund.



(c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00 or less is uncollectable, or that the costs of collection would equal or exceed the amount due the fund, the commissioner of community health shall execute and transmit to the state ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of the efforts made to collect the debt or obligation; an estimate of the costs to pursue collection of the debt or obligation administratively or judicially; such other information as may be required by the procedure developed by the commissioner and the state ~~auditor~~ accounting officer; and a statement that further collection effort would be detrimental to the financial interests of the fund. The certification shall be made under oath or affirmation and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer. Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to approve the removal of such uncollectable amounts from the financial records of the fund."

#### SECTION 27.

Said title is further amended by striking subsections (b) and (c) of Code Section 20-2-924, relating to the administrative discharge of certain debts, and inserting in lieu thereof new subsections (b) and (c) to read as follows:

"(b) In order to conserve the health insurance funds, the commissioner of community health is authorized, ~~in conjunction with the state auditor,~~ to develop a procedure that complies with the policies prescribed by the state accounting officer for the administrative discharge of any debt or obligation due the insurance fund when such debt or obligation is \$400.00 or less. This provision shall not be construed to deny to the commissioner the authority to pursue the collection of any debt, obligation, or claim in any amount whatsoever when such pursuit is in the best interest of the insurance fund.

(c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00 or less is uncollectable, or that the costs of collection would equal or exceed the amount due the fund, the commissioner of community health shall execute and transmit to the state ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of the efforts made to collect the debt or obligation; an estimate of the costs to pursue collection of the debt or obligation administratively or judicially; such other information as may be required by the procedure developed by the commissioner and the state ~~auditor~~ accounting officer; and a statement that further collection effort would be detrimental to the financial interests of the fund. The certification shall be made under oath or affirmation and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer.

1 Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to  
2 approve the removal of such uncollectable amounts from the financial records of the fund."

3 **SECTION 28.**

4 Said title is further amended by striking Code Section 20-4-12, relating to expenses and  
5 mileage allowance of the State Board of Technical and Adult Education, and inserting in lieu  
6 thereof a new Code Section 20-4-12 to read as follows:

7 "20-4-12.

8 The members of the State Board of Technical and Adult Education who are in state  
9 employment shall serve without compensation but, subject to fund availability, shall be  
10 reimbursed by the state department in which employed for all necessary expenses that may  
11 be incurred in the performance of their duties under this article in accordance with state  
12 travel regulations promulgated by the ~~Office of Planning and Budget and the Department~~  
13 ~~of Audits and Accounts~~ State Accounting Office in the same manner that employees of the  
14 state merit system are reimbursed. For those State Board of Technical and Adult Education  
15 members who are not in state employment, the expense and mileage allowance shall be the  
16 same as that authorized for the General Assembly and shall be payable, subject to fund  
17 availability, by the State Board of Technical and Adult Education."

18 **SECTION 29.**

19 Said title is further amended by striking subsections (b) and (c) of Code Section 20-15-15,  
20 relating to the Georgia Medical Center Authority Overview Committee, and inserting in lieu  
21 thereof new subsections (b) and (c) to read as follows:

22 "(b) The state auditor, the state accounting officer, the Attorney General, and all other  
23 agencies of state government, upon request by the committee, shall assist the committee  
24 in the discharge of its duties set forth in this chapter. The committee may employ not more  
25 than two staff members and may secure the services of independent accountants, engineers,  
26 and consultants.

27 (c) The Georgia Medical Center Authority shall cooperate with the committee, its  
28 authorized personnel, the Attorney General, the state auditor, the state accounting officer,  
29 and other state agencies in order that the charges of the committee, set forth in this chapter,  
30 may be timely and efficiently discharged. The authority shall submit to the committee such  
31 reports and data as the committee shall reasonably require of the authority in order that the  
32 committee may adequately perform its functions. The Attorney General is authorized to  
33 bring appropriate legal actions to enforce any laws specifically or generally relating to the  
34 Georgia Medical Center Authority. The committee shall, on or before the first day of  
35 January of each year, and at such other times as it deems necessary, submit to the General

1 Assembly a report of its findings and recommendations based upon the review of the  
2 Georgia Medical Center Authority, as set forth in this chapter."

### 3 SECTION 30.

4 Title 28 of the Official Code of Georgia Annotated, relating to the General Assembly, is  
5 amended by striking paragraph (3) of subsection (b) of Code Section 28-1-8, relating to  
6 salary and allowances of members and officers of the General Assembly, and inserting in lieu  
7 thereof a new paragraph (3) to read as follows:

8 "(3) Notwithstanding any other provision of this subsection to the contrary,  
9 reimbursement of authorized transportation costs incurred by a member of the General  
10 Assembly for air travel inside or outside the state at any time shall be limited to the  
11 amounts provided for in the state-wide contract. As used in this paragraph, the term  
12 'state-wide contract' means the state-wide contract for airline travel incorporated in the  
13 state travel regulations established by the ~~Department of Audits and Accounts and the~~  
14 ~~Office of Planning and Budget~~ State Accounting Office. This limitation shall not apply,  
15 however, if the air travel is between pairs of cities not covered in the state-wide contract,  
16 if no state-wide contract is in effect, if the contracted flight is other than a nonstop flight,  
17 the contracted flight would cause the member undue hardship or would conflict with the  
18 member's schedule, or if passage under a state-wide contract is otherwise not reasonably  
19 available. When reimbursement is requested for an amount in excess of the amount  
20 provided in the state-wide contract, the member shall sign a statement indicating which  
21 of the foregoing exceptions applies."

### 22 SECTION 31.

23 Said title is further amended by striking Code Section 28-10-4, relating to the cooperation  
24 of the Georgia Rail Passenger Authority, and inserting a new Code Section 28-10-4 to read  
25 as follows:

26 "28-10-4.

27 The Georgia Rail Passenger Authority shall cooperate with the committee, its authorized  
28 personnel, the Attorney General, the state accounting officer, and the state auditor in order  
29 that the committee may efficiently and effectively carry out its duties. The Georgia Rail  
30 Passenger Authority shall submit to the committee such reports and data as the committee  
31 shall reasonably require of said authority in order that the committee may adequately  
32 inform itself of the activities of said authority. The committee shall, on or before the first  
33 day of January of each year, and at such other times as it deems to be in the public interest,  
34 submit to the General Assembly a report of its findings and recommendations based upon  
35 the review of the operations of the Georgia Rail Passenger Authority."

**SECTION 32.**

Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations, is amended by striking subsection (b) of Code Section 34-2-6, relating to the specific powers and duties of the Commissioner of Labor, and inserting in lieu thereof a new subsection (b) to read as follows:

"(b) Upon a formal determination that a debt or obligation of a former employer who is no longer in business in the State of Georgia to the Department of Labor of \$300.00 or less is uncollectable, or that the costs of collection would equal or exceed the amount due such department, the Commissioner of Labor shall execute and transmit to the state ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of the efforts made to collect the debt or obligation; an estimate of the costs to pursue collection of the debt or obligation administratively or judicially; such other information as may be required by the procedure developed by the Commissioner of Labor and that complies with policies prescribed by the state ~~auditor~~ accounting officer; and a statement that further collection effort would be detrimental to the financial interests of the state. The certification shall be made under oath or affirmation and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed in the procedure developed by the Commissioner of Labor and the state ~~auditor~~ accounting officer. Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to approve the removal of such uncollectable amounts from the financial records of the Department of Labor."

**SECTION 33.**

Said title is further amended by striking subsection (c) of Code Section 34-8-166, relating to interest on delinquent contribution payments, and inserting in lieu thereof a new subsection (c) to read as follows:

"(c) The Commissioner shall file an annual report with the Attorney General, the members of the Senate Insurance and Labor Committee, and the members of the House Industrial Relations Committee stating the number of cases and the total amount of interest which is waived pursuant to this Code section. The Commissioner shall retain on file for five years a detailed statement listing the names of the employers whose interest was waived, the amount of interest waived, the number of cases, and the specified reasons for each waiver under this Code section. This statement shall be available for review by members of the General Assembly, the Attorney General, the state accounting officer, and the state auditor."

**SECTION 34.**

Said title is further amended by striking paragraph (2) of subsection (b) of Code Section 34-8-173, relating to the release or subordination of property subject to lien, and inserting in lieu thereof a new paragraph (2) to read as follows:

"(2) The Commissioner shall file an annual report with the Attorney General, the members of the Senate Insurance and Labor Committee, and the members of the House Industrial Relations Committee, which report shall state the number of cases and the total amount of debt which is compromised under this Code section. The Commissioner shall retain on file for five years a detailed statement listing the names of the employers whose debt was compromised, the amount of debt compromised, the number of cases, and the specified reasons for each debt compromise under this Code section. This statement shall be available for review by members of the General Assembly, the Attorney General, the state accounting officer, and the state auditor."

**SECTION 35.**

Title 45 of the Official Code of Georgia Annotated, relating to public officers and employees, is amended by striking Code Section 45-7-28.1, relating to employee travel reimbursement, and inserting in its place a new Code Section 45-7-28.1 to read as follows:

"45-7-28.1.

~~(a) The Department of Audits and Accounts and the Office of Planning and Budget are authorized and directed to:~~

~~(1) Develop jointly and issue such rules and regulations governing employee travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably; and~~

~~(2) Review such rules and regulations at least annually and revise them as necessary.~~

~~(b) The agencies, boards, and commissions of this state are directed to adhere to the employee travel reimbursement rules and regulations established by the Department of Audits and Accounts and the Office of Planning and Budget unless granted an exception on an individual basis for unusual circumstances by both of the issuing agencies. The Department of Audits and Accounts is authorized and directed to include in its annual audits of the financial accounts of the state agencies, boards, and commissions any audit exception to such established rules and regulations. Reserved."~~

**SECTION 36.**

Said title is further amended by striking paragraph (10) of Code Section 45-10-20, relating to definitions concerning conflicts of interest, and inserting in lieu thereof a new paragraph (10) to read as follows:

“(10) 'State-wide powers' means those powers exercised by public officials which affect and influence all of state government. Public officials who exercise such powers include but are not limited to the Governor, the Lieutenant Governor, members of the General Assembly, Justices of the Supreme Court, Judges of the Court of Appeals, the Secretary of State, the Attorney General, the state auditor, the state accounting officer, the commissioner of administrative services, the commissioner of the State Merit System of Personnel Administration and members of the State Personnel Board, the director of the Office of Planning and Budget, judges of the superior courts, and district attorneys.”

## SECTION 37.

Said title is further amended by striking subsections (b) and (c) of Code Section 45-18-18, relating to the discharge of certain debts and obligations due the health insurance fund, and inserting in lieu thereof new subsections (b) and (c) to read as follows:

“(b) In order to conserve the health insurance funds, the commissioner of community health is authorized, ~~in conjunction with the state auditor,~~ to develop a procedure that complies with the policies prescribed by the state accounting officer for the administrative discharge of any debt or obligation due the insurance fund when such debt or obligation is \$400.00 or less. This provision shall not be construed to deny to the commissioner the authority to pursue the collection of any debt, obligation, or claim in any amount whatsoever when such pursuit is in the best interest of the insurance fund.

(c) Upon a formal determination that a debt or obligation to the insurance fund of \$400.00 or less is uncollectable, or that the costs of collection would equal or exceed the amount due the fund, the commissioner of community health shall execute and transmit to the state ~~auditor~~ accounting officer a certification which includes the following: a recapitulation of the efforts made to collect the debt or obligation; an estimate of the costs to pursue collection of the debt or obligation administratively or judicially; such other information as may be required by the procedure developed by the commissioner and the state ~~auditor~~ accounting officer; and a statement that further collection effort would be detrimental to the financial interests of the fund. The certification shall be made under oath or affirmation and shall be sent to the state ~~auditor~~ accounting officer at such times as shall be prescribed in the procedure developed by the commissioner and the state ~~auditor~~ accounting officer. Upon receipt of the certification, the state ~~auditor~~ accounting officer shall be authorized to approve the removal of such uncollectable amounts from the financial records of the fund."

**SECTION 38.**

Said title is further amended by striking subsection (b) of Code Section 45-18-51, relating to the Employee Benefit Plan Council, and inserting in lieu thereof a new subsection (b) to read as follows:

"(b) The members of the council who are in state employment shall serve without compensation but, subject to fund availability, shall be reimbursed by the state department in which they are employed for all necessary expenses that may be incurred in the performance of their duties under this article in accordance with state travel regulations promulgated by the ~~Office of Planning and Budget and the Department of Audits and Accounts~~ State Accounting Office in the same manner that employees of the state merit system are reimbursed. For those councilmembers who are not in state employment, the expense and mileage allowance shall be the same as that authorized for the General Assembly and shall be payable, subject to fund availability, from the state merit system."

**SECTION 39.**

Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is amended in Code Section 47-1-14, relating to certain records of retirement systems being exempt from public disclosure, by striking paragraph (5) of subsection (e) and inserting in lieu thereof a new paragraph (5) to read as follows:

"(5) Given to the Attorney General and the Department of Law, the Office of Planning and Budget, the state accounting officer and the State Accounting Office, or the state auditor and the Department of Audits and Accounts for use and public disclosure in the ordinary performance of those officers' and offices' duties."

**SECTION 40.**

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by striking Code Section 48-3-23.1, relating to authorization for the state revenue commissioner to develop standards to discharge debts or obligations barred by the statute of limitations, and inserting in lieu thereof a new Code Section 48-3-23.1 to read as follows:

"48-3-23.1.

In order to preserve public funds and to limit efforts to collect debts or obligations barred by the statute of limitations, the commissioner is authorized to develop appropriate standards, ~~in conjunction with the Department of Audits and Accounts, that comply with~~ the policies prescribed by the state accounting officer which will provide a mechanism to administratively discharge any debt or obligation in favor of the department when the collection of any obligation or charge, regardless of amount, is barred by the applicable statute of limitations. Certificates identifying such uncollectable accounts shall be

1 forwarded to the state ~~auditor~~ accounting officer in a manner and at such times as are  
2 reflected in the standards developed by the state ~~auditor~~ accounting officer and the  
3 department."

4 **SECTION 41.**

5 Resolution Act No. 48 (Senate Resolution No. 101), approved April 19, 1979 (Ga. L. 1979,  
6 p. 1365), relating to the development, issuance, review, and revision of employee travel  
7 reimbursement policies by the Department of Audits and the Office of Planning and Budget,  
8 is repealed in its entirety.

9 **SECTION 42.**

10 (a) Except as otherwise provided in subsection (b) of this section, this Act shall become  
11 effective on July 1, 2005.

12 (b) Section 11 of this Act shall become effective on June 30, 2006.

13 (c) Section 10 of this Act shall stand repealed in its entirety on June 30, 2006.

14 **SECTION 43.**

15 All laws and parts of laws in conflict with this Act are repealed.